

EXHIBIT J

SEYMOUR I. HURWITZ

ATTORNEY AT LAW

DAVID VANDERPOOL

MARK ABRAMS

19 WEST 44TH STREET
SUITE 1507
NEW YORK, N.Y. 10036

TEL. (212) 398-1940

FAX (212) 764-5982

E-MAIL ADDRESS: syhurwitz@aol.com

August 8, 2007

Fax - 212-922-0881 & Mail

First American Title Insurance
Company of New York
Attn: Mitchell Gluck
633 Third Avenue
New York, New York 10017

Re: Milbank Real Estate
Premises: 272 Sherman Avenue
Title No: 3008-180631

Dear Mr. Gluck:

Reference is made to a certain Escrow Agreement dated February 23, 2007 by and between 272 Sherman LLC as Seller, Milbank Real Estate Services as Purchaser and First American Title Insurance Company of New York as Escrow Agent, and the sum of \$720,000.00 which was deposited into escrow pursuant to such Escrow Agreement. Please be advised that on August 7, 2007 the Purchaser elected to cancel and terminate the Contract of Sale due to various defaults on the part of Seller and is demanding the return of the \$720,000.00 escrow deposit together with all accrued interest. PLEASE TAKE NOTICE, except for the return of the entire escrow deposit together with interest to the Purchaser under no circumstances may the escrow deposit be returned or released to the Seller or its attorney. PLEASE TAKE FURTHER NOTICE, that this letter constitutes a Demand for Payment in accordance with Section 3 (a) (iv) of the Escrow Agreement.

Very truly yours,

David Vanderpool, Esq.

DV:dj

cc: Beckman, Lieberman & Barandes
Attn: Michael Beckman, Esq.
212-406-3750

Milbank Real Estate Services
Attn: Homan Taghdiri
213-688-2884